



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 2747
CRIVITZ, WI 54114

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Utility Address: P.O. BOX 2747
CRIVITZ, WI 54114

When was utility organized? 11/9/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN L PADGETT

Title: WATER UTILITY CLERK

Office Address:

P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 7760

E-mail Address: CRIVITZ@CYBRZN.COM

Individual or firm, if other than utility employee, preparing this report:

Name: DEL W HENQUINET

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: dhenquinet@kerberrose.com

President, chairman, or head of utility commission/board or committee:

Name: DUANE SWANSON

Title: CHAIRPERSON

Office Address:

P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 7760

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DEL W HENQUINET**Title:** CPA**Office Address:** KERBER, ROSE & ASSOICATES, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143

Telephone: (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:** dhenquinet@kerberrose.com**Date of most recent audit report:** 2/11/2005**Period covered by most recent audit:** DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: GLEN A FRANZEN**Title:** UTILITIES OPERATOR**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

Telephone: (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

Name: GLEN FRANZEN**Title:** UTILITIES OPERATOR**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

Telephone: (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

Name: MARILYN L PADGETT**Title:** CLERK TREASURER**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

Telephone: (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:**

Name of utility commission/committee: CHARLES LARSON, JEFF MURSAU

Names of members of utility commission/committee:

, MR GEORGE GOCHT, COMMITTEE MEMBER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES
MR. DUANE SWANSON, CHAIRPERSON

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: KERBER, ROSE & ASSOCIATES, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143-0000

Contact Person: DEL W HENQUINET

Title: CPA

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: dhenquinet@kerberrose.com

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

Provide a brief description of the nature of Contract Operations being provided:

AUDIT FINANCIAL STATEMENT OF VILLAGE OF CRIVITZ

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	148,879	147,462	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,236	68,104	2
Depreciation Expense (403)	13,810	17,151	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,995	42,364	5
Total Operating Expenses	123,041	127,619	
Net Operating Income	25,838	19,843	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,838	19,843	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	407	164	9
Miscellaneous Nonoperating Income (421)	9,938	106,010	10
Total Other Income	10,345	106,174	
Total Income	36,183	126,017	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,129)	0	11
Other Income Deductions (426)	34,029	29,656	12
Total Miscellaneous Income Deductions	1,900	29,656	
Income Before Interest Charges	34,283	96,361	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	298	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	298	
Net Income	34,283	96,063	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,950,727	107,882	19
Balance Transferred from Income (433)	34,283	96,063	20
Miscellaneous Credits to Surplus (434)	0	2,389,353	21
Miscellaneous Debits to Surplus--Debit (435)	642,571	642,571	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	1,342,439	1,950,727	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	148,879		148,879	1
Total (Acct. 400):	148,879	0	148,879	
Operation and Maintenance Expense (401):				
Derived	66,236		66,236	2
Total (Acct. 401):	66,236	0	66,236	
Depreciation Expense (403):				
Derived	13,810		13,810	3
Total (Acct. 403):	13,810	0	13,810	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	42,995		42,995	5
Total (Acct. 408):	42,995	0	42,995	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	25,838	0	25,838	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
MONEY MARKET	407	0	407	10
Total (Acct. 419):	407	0	407	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		4,485	4,485	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
MISCELLANEOUS	5,453	0	5,453 12
Total (Acct. 421):	5,453	4,485	9,938
TOTAL OTHER INCOME:	5,860	4,485	10,345

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(32,129)		(32,129) 13
5	0	0	0 14
Total (Acct. 425):	(32,129)	0	(32,129)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		34,029	34,029 15
NONE	0	0	0 16
Total (Acct. 426):	0	34,029	34,029
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,129)	34,029	1,900

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	63,827	(29,544)	34,283
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	775,773	1,174,954	1,950,727 23
Total (Acct. 216):	775,773	1,174,954	1,950,727
Balance Transferred from Income (433):			
Derived	63,827	(29,544)	34,283 24
Total (Acct. 433):	63,827	(29,544)	34,283
Miscellaneous Credits to Surplus (434):			
	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCT 271	642,571	0	642,571 26
Total (Acct. 435)--Debit:	642,571	0	642,571
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	197,029	1,145,410	1,342,439

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	148,879	0	0	0	148,879	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	148,879	0	0	0	148,879	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,677,385	2,667,905	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	791,536	743,884	2
Net Utility Plant	1,885,849	1,924,021	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	76,747	34,882	7
Total Other Property and Investments	76,747	34,882	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,458	957	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,135	13,375	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,015	7,354	14
Materials and Supplies (150)	4,309	4,705	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	38,917	26,391	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,001,513	1,985,294	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,795	1,795	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,342,439	1,950,727	23
Total Proprietary Capital	1,344,234	1,952,522	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	552	952	28
Payables to Municipality (233)	1,484	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	44,801	31,820	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	46,837	32,772	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	610,442	0	36
Total Deferred Credits	610,442	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,001,513	1,985,294	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,667,905	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	825,719	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,851,666	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,677,385	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	728,021	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	63,515	0	0	0	12
Total Accumulated Provision	791,536	0	0	0	
Net Utility Plant	1,885,849	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	71,827				71,827	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,810				13,810	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,053				1,053	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
TO CORRECT 2003 CLOSING OF A	642,571				642,571	12
TO CORRECT ACCT 110.2	642,571				642,571	13
					0	14
					0	15
Total credits	1,300,005	0	0	0	1,300,005	16
Debits during year						17
Book cost of plant retired	1,240				1,240	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	642,401				642,401	21
TO CORRECT	170				170	22
					0	23
					0	24
Total debits	643,811	0	0	0	643,811	25
Balance end of year (110.1)	728,021	0	0	0	728,021	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.84%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	672,057				672,057	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,029				34,029	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,029	0	0	0	34,029	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
TO CORRECT ACCT 110.1	642,571				642,571	21
					0	22
					0	23
					0	24
Total debits	642,571	0	0	0	642,571	25
Balance end of year (110.1)	63,515	0	0	0	63,515	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.84%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,309	4,705	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,309	4,705	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,795	1
Changes during year (explain):		2
Balance end of year	1,795	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,820	1
Accruals:		
Charged water department expense	42,995	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	42,995	
Taxes paid during year:		
County, state and local taxes	27,898	6
Social Security taxes	2,116	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	30,014	
Balance end of year	44,801	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION/REPLACEMENT	76,747	3
Total (Acct. 125):	76,747	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,135	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,135	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL FUND	18,015	12
Total (Acct. 145):	18,015	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO TIF	1,484	16
Total (Acct. 233):	1,484	
Other Deferred Credits (253):		
Regulatory Liability	610,442	17
		18
Total (Acct. 253):	610,442	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	921,053	0	0	0	921,053	1
Materials and Supplies	4,507	0	0	0	4,507	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	78,723	0	0	0	78,723	4
Customer Advances for Construction					0	5
Regulatory Liability	305,221	0	0	0	305,221	6
					0	7
Average Net Rate Base	541,616	0	0	0	541,616	
Net Operating Income	25,838	0	0	0	25,838	8
Net Operating Income as a percent of						
Average Net Rate Base	4.77%	N/A	N/A	N/A	4.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	642,401	0	0	0	642,401	2
Other (specify): TO CORRECT	170				170	3
Deduct charges:						
Miscellaneous Amortization (425)	32,129				32,129	4
Other (specify): NONE					0	5
Balance End of Year	610,442	0	0	0	610,442	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DUE FROM GENERAL FUND FOR FIRE PROTECTION - HYDRANT RENTAL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	147,744	146,505	1
Total Sales of Water	147,744	146,505	
Other Operating Revenues			
Forfeited Discounts (470)	531	393	2
Other Water Revenues (474)	604	564	3
Total Other Operating Revenues	1,135	957	
Total Operating Revenues	148,879	147,462	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	45,241	42,915	4
General Operating Expenses (680-690)	20,995	25,189	5
Total Operation and Maintenance Expenses	66,236	68,104	
Other Operating Expenses			
Depreciation Expense (403)	13,810	17,151	6
Amortization Expense (404)		0	7
Taxes (408)	42,995	42,364	8
Total Other Operating Expenses	56,805	59,515	
Total Operating Expenses	123,041	127,619	
NET OPERATING INCOME	25,838	19,843	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	1	214	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1	214	
Metered Sales to General Customers (461)				
Residential	373	15,673	45,135	4
Commercial	130	20,167	41,437	5
Industrial	1	43	127	6
Total Metered Sales to General Customers (461)	504	35,883	86,699	
Private Fire Protection Service (462)	2		612	7
Public Fire Protection Service (463)	1		55,006	8
Other Sales to Public Authorities (464)	13	2,665	5,213	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	522	38,549	147,744	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	55,006	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,006	
Forfeited Discounts (470):		
Customer late payment charges	531	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	531	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify):		
MISCELLANEOUS	40	8
Total Other Water Revenues (474)	604	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	20,635	27,038	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,229	5,609	3
Chemicals (630)	2,794	1,990	4
Supplies and Expenses (640)	3,438	4,875	5
Repairs of Water Plant (650)	11,333	2,650	6
Transportation Expenses (660)	812	753	7
Total Plant Operation and Maintenance Expenses	45,241	42,915	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,035	7,112	8
Office Supplies and Expenses (681)	1,542	1,788	9
Outside Services Employed (682)	2,500	2,250	10
Insurance Expense (684)	3,697	2,338	11
Employees Pensions and Benefits (686)	6,048	11,540	12
Regulatory Commission Expenses (688)	168	161	13
Miscellaneous General Expenses (689)	5	0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	20,995	25,189	
Total Operation and Maintenance Expenses	66,236	68,104	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		41,782	40,362	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		904	895	2
Net property tax equivalent		40,878	39,467	
Social Security		1,949	2,736	3
PSC Remainder Assessment		168	161	4
Other (specify): NONE			0	5
Total tax expense		42,995	42,364	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208490				3
County tax rate	mills		4.432500				4
Local tax rate	mills		6.384930				5
School tax rate	mills		9.230410				6
Voc. school tax rate	mills		1.594190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.850520				10
Less: state credit	mills		1.152640				11
Net tax rate	mills		20.697880				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.384930				14
Combined School Tax Rate	mills		10.824600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.209530				17
Total Tax Rate	mills		21.850520				18
Ratio of Local and School Tax to Total	dec.		0.787603				19
Total tax net of state credit	mills		20.697880				20
Net Local and School Tax Rate	mills		16.301708				21
Utility Plant, Jan. 1	\$	2,667,905	2,667,905				22
Materials & Supplies	\$	4,705	4,705				23
Subtotal	\$	2,672,610	2,672,610				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,672,610	2,672,610				26
Assessment Ratio	dec.		0.959000				27
Assessed Value	\$	2,563,033	2,563,033				28
Net Local & School Rate	mills		16.301708				29
Tax Equiv. Computed for Current Year	\$	41,782	41,782				30
Tax Equivalent per 1994 PSC Report	\$	32,623					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,782					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,455		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	52,335		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	67,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,259		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	115,063	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,366		23
Total Water Treatment Plant	3,366	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,455	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			52,335	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	67,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,259	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	115,063	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,366	23
Total Water Treatment Plant	0	0	3,366	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	250,721		26
Transmission and Distribution Mains (343)	410,761		27
Fire Mains (344)	2,526		28
Services (345)	12,785		29
Meters (346)	56,233	1,242	30
Hydrants (348)	54,357	3,770	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	787,383	5,012	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,965		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	30,415	1,223	38
Other Tangible Property (390)	0		39
Total General Plant	42,786	1,223	
Total utility plant in service directly assignable	1,016,388	6,235	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,016,388	6,235	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(195,664)	55,057 26
Transmission and Distribution Mains (343)			410,761 27
Fire Mains (344)			2,526 28
Services (345)			12,785 29
Meters (346)	40		57,435 30
Hydrants (348)	1,200		56,927 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,240	(195,664)	595,491
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,965 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			9,406 37
Other General Equipment (379)			31,638 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	44,009
Total utility plant in service directly assignable	1,240	(195,664)	825,719
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,240	(195,664)	825,719

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	50,000		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	50,000	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,000		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	145,000	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			50,000	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	50,000	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			50,000	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			95,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	145,000	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,079,144		27
Fire Mains (344)	0		28
Services (345)	316,103	4,485	29
Meters (346)	0		30
Hydrants (348)	61,270		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,456,517	4,485	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,651,517	4,485	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,651,517	4,485	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		195,664	195,664	26
Transmission and Distribution Mains (343)			1,079,144	27
Fire Mains (344)			0	28
Services (345)			320,588	29
Meters (346)			0	30
Hydrants (348)			61,270	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	195,664	1,656,666	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	195,664	1,851,666	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	0	195,664	1,851,666	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,141	3,141	1
February			2,999	2,999	2
March			3,209	3,209	3
April			3,840	3,840	4
May			3,998	3,998	5
June			4,472	4,472	6
July			6,446	6,446	7
August			7,217	7,217	8
September			6,131	6,131	9
October			4,230	4,230	10
November			3,634	3,634	11
December			3,667	3,667	12
Total annual pumpage	0	0	52,984	52,984	
Less: Water sold				38,549	13
Volume pumped but not sold				14,435	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				4,284	16
Volume related to equipment/system malfunction				9,291	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,575	19
Volume pumped but unaccounted for				860	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				317	23
Date of maximum: 8/6/2004					24
Cause of maximum:					25
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/13/2004					27
Total KWH used for pumping for the year				77,759	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY W	1	55	16	288,000	Yes	1
ST PAUL ROAD	2	172	10	324,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	HIGHWAY W	ST PAUL ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	JACUZZI	SIMMONS		5
Year Installed	1979	1989		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	400		8
Pump Motor or Standby Engine Mfr	GE	NEW MAN		10
Year Installed	1979	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1980		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	120		10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	27,641	0	0	0	27,641	1
P	D	6.000	5,252	0	0	0	5,252	2
A	D	8.000	30,559	0	0	0	30,559	3
M	D	8.000	2,466	0	0	0	2,466	4
P	D	8.000	3,485	0	0	0	3,485	5
A	D	10.000	18,885	0	0	0	18,885	6
M	D	10.000	58	0	0	0	58	7
P	D	10.000	3,169	0	0	0	3,169	8
A	D	12.000	449	0	0	0	449	9
P	D	15.000	275	0	0	0	275	10
Total Within Municipality			92,239	0	0	0	92,239	
Total Utility			92,239	0	0	0	92,239	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	542	1	0	0	543		1
P	1.500	1	1	0	0	2		2
M	1.500	9	0	0	0	9		3
M	2.000	5	0	0	0	5		4
P	2.000	2	0	0	0	2		5
P	4.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
P	8.000	1	0	0	0	1		9
Total Utility		563	2	0	0	565	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	569	0	1	0	568	121	1
1.000	27	0	0	0	27	9	2
1.250	0	0	0	0	0	0	3
1.500	9	2	0	0	11	2	4
2.000	9	0	0	0	9	0	5
3.000	4	0	0	0	4	1	6
4.000	1	0	0	0	1	1	7
Total:	619	2	1	0	620	134	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	371	96	1	9	0	91	568	1
1.000	4	17	0	3	0	3	27	2
1.250	0	0	0	0	0	0	0	3
1.500	0	9	0	0	0	2	11	4
2.000	0	7	0	1	0	1	9	5
3.000	0	1	0	2	1	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	375	130	1	16	1	97	620	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	154	2	2		154	2
Total Fire Hydrants	159	2	2	0	159	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	84
Number of distribution system valves end of year:	314
Number of distribution valves operated during year:	154

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCT(650) - REPAIRS OF WATER PLANT - REPAIR PUMP MOTOR, LOWER WATERMAIN AND WATERMAIN BREAK

ACCT(686) - EMPLOYEES PENSIONS AND BENEFIT - HEALTH INSURANCE DOWN DUE TO HIGHT DEDUCTIBLE

ACCT(600) - SALARIES AND WAGES - RE-ALLOCATE MORE TO SEWER BASED ON TIME STUDY

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

TRANSFERED TO ACCT 342 - PLANT FINANCED BY CONTRIBUTIONS

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

TRANSFER FROM 342 PLANT FINANCED BY UTILITY

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCED BY THE UTILITY

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL WATER SERVICES IN USE

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
